

THE PALATKA NEWS AND ADVERTISER

An unofficial Newspaper of the Democratic sort—just the kind you should keep in your family.

Published at Palatka, Fla., Thursday of each week by
RUSSELL & VICKERS.

Wm. A. RUSSELL, Editor.

MR. DAVIS' CANAL SPEECH.

A perusal of the Congressional Record usually conduces to a lively thirst—it is so dry. It is the leading daily paper of Washington and vies with our own Evening Metropolis in the amount of public interest its columns arouse. Its circulation, not being handicapped by second class postal regulations, is thought to be even better. Farmers who have contracted the habit of medical almanac jokes sometimes use it as a divan for their brains. The paper abounds in witticisms and some of them are so powerful that they have frequently emptied the halls of Congress and driven members to drink. An occasional good speech is found in its columns, but they are the exceptions which prove its rule of dryness.

The exception of the past week was the speech of Hon. Rob't. W. Davis, member of Congress from this district. His theme was the transisthman canal. The speech was short. It was pointed. It was as full of meat as a bursting chestnut, though it contained nothing of the chestnut order of illustration. It was an appeal to democrats and republicans alike to carry out their party pledges and construct this canal. To quit their foolishness and get down to business.

The public had come to regard this canal scheme in much the same light as did the Rev. Tiddie DeWinks Talmage the tariff issue when he said: "When Gabriel sounds his bugle for the last call three men will be found standing on the post office steps, red in the face, discussing the tariff issue." If the Congress of the United States will heed Mr. Davis' advice it will do some digging before Gabriel works the horn solo. Mr. Davis favors the Nicaragua route.

"ITS FULL CASH VALUE."

The letter of instructions to tax assessors from Gov. Jennings, which will be found in another column of this paper, should not needlessly alarm that class of Putnam county citizens who are trying to make an Astor-bilt living from the little parcel of sand and soil which a kind Providence and the y-liding up of some coin of the realm has enabled them to call their own. The governor wants the "tax assessor to ascertain all property liable to taxation, and to assess all real property at its 'full cash value' and all personal property of 'its true cash value.'" These instructions, carried out to the letter, should work some relief to our farmers, and a little relief just at this time would be a good thing to have in the house—especially among those of us who are trying by the aid of high-priced commercial fertilizers and an emaciated mule to do the resurrection act to our frozen orange groves. The writer knows of hundreds of acres of half-abandoned orange properties in this county whose owners are paying taxes on an assessment of \$25 per acre. This same land may, in the fullness of time, have a "full cash value" of an even hundred dollars per acre. It has had such value. Its present "full cash value" is what it will bring in the market, and thousands of acres of it would not sell for more than the government price for wild land. How in the name of common sense the "business governor" of the state of Florida expects to increase revenues by springing such an idea at this time is more than this paper can tell. But perhaps he had in mind only improved city real estate and trust stocks. If any of our Putnam county farmers have been guilty of hiding away bonds and stocks of corporations to escape their just burden of taxes, while all the time they were yelling "down with the plutocrats," the News trusts Mr. Bullard will make 'em disgorge and render unto Caesar a portion of that which rightfully belongs to him.

THE POET LAUREATE.

We know what Gen. Sherman said about war. Would that some other genius of lexicography would rise up at this moment of literary infidelity and tell us what Alfred Austin's poetry may be. One can gather, even from the laureate's disjointed lines and deformed feet, that he means well, but our Calvinistic theologians tell us that the place Gen. Sherman mentioned is paved with good intentions. When Mr. Austin is seized with one of those attacks; when he feels a simple, honest sentiment welling up in his interior, why does he not throw it off as easily as possible and in good, plain Saxon prose? Then we might be able to discover just what the good man means. As long as he persists in his prosodic stuttering he shall be left in doubt, for few of us have the dumb patience to follow him to the end of one of his ordinary effusions.

We confess that Alfred wears us. He feels the dignity of his office too much. Every time there are doings in this country or in Great Britain, Alfred feels the laurel leaves tickling his brow and he mistakes the tickling for ideas. Then he seizes his pen and makes the world sadder for a few days. The laureate privilege is misused. It was intended as an easy and painless muzzle to be placed upon a British poet after he had written about enough, and when he began to show signs of pernicious activity. The laureate implies that the holder has finished his work and has been honored accordingly. It is not like the famous belt once worn by John L. Sullivan, to be defended against all comers. It is a life privilege which will follow its recipient to Bedlam if he is sent there, and if any man in England can afford to stand mute it is the poet laureate.

Poetic verse is a pleasing and graceful vehicle for noble thoughts and honest sentiments. It wells up spontaneously and adds the charm of music to the

poet's thought, but this unclassified article that Alfred Austin has been feeding us reverses the art of the apothecary, who veils nauseous drugs in sweet capsules. A suffering world is moved to chant Alfred's recession and lend peculiar unction to the pleading refrain; "Let us forget; let us forget."

To those of us who were not so fortunate as to be enrolled among the Knights of Pythias, the eloquent words of last Thursday night's oration are now doing the reverberation act in our anatomy's and playing a tom tom upon our consciences. Some of us will now seek to be enrolled among the good; some of the more callous among us may never get further than the "almost thou persuadest me," but all of us can unite in doing reverence to the noble Knights whom we had heretofore looked upon as just ordinary sinners with a better excuse for staying out nights than we enjoyed, but whom we now know to be a band of nice, juicy young men whose one aim in the flesh is to reduce gossip to a minimum and turn over the work of nursing widows and orphans to a committee. If we have done these dearly beloved brethren wrong in the past, let us all pray to be forgiven and in future give them credit for being all that their eloquent spokesman claims.

SINCE the president has decided not to send Admiral Dewey and General Miles to King Edward's coronation, how would it do to delegate Rear Admiral Benham and General Eagan? They would gladly come out of their retirement for the sake of the cause.

Miss Roosevelt is very much in the public eye. Her coming out ball was a success and she has been invited to break a growler of the national beverage of Germany over the prow of emperor William's new yacht.

THESE must be worrying times for the pope. He does not know whether he is feeling well or about to die again until he reads the newspapers.

SINCE Mrs. Roosevelt has declared against décollete dress at dinner the Washingtonians do not see as much of the women as formerly.

MAINE's lobster catch amounted to 8,000,000. This is thought to be greater than the record in Jacksonville during the state fair.

MR. Bryan's belief that the money issue isn't dead is doubtless due to the perfection of the embalming.

THE troops are being withdrawn from Cuba, their place being taken by the Platt amendment.

Good Story Told on Ambassador Choate.

Now that Ambassador Choate has returned from "near the court of St. James" the following story, among many others about him, is in circulation: A semi-state reception was given at the residence of a certain lord and Mr. Choate, in his "court dress" of plain broadcloth, was conspicuous in comparison with the gold laced and insignia decorated representatives of other countries. When the night was waning one of the parting guests, whose indulgence probably made him forget that English laces on suits were given at the residence of a certain lord and Mr. Choate, in his "court dress" of plain broadcloth, was conspicuous in comparison with the gold laced and insignia decorated representatives of other countries. The response was a blank stare. Upon his repeating the request: "Won't you call me a cab, please?" Mr. Choate responded: "Certainly, you're a cab."

How Jim Corbett Lost His Bank Job.

The monologue which is James J. Corbett's vehicle at the Temple theater this week is a cleverly connected series of mighty good stories, with no suspicion of bragado or inflated prophecies for the future. His best story is a character study of his old Irish father. Corbett, Sr. had secured Corbett, Jr. a position in a bank, which was a source of much pride to the family and a claim for dispute about their neighbors. Son Jim got into a boyish dispute out of banking hours with another pugnacious lad of the neighborhood. They decided to settle it in a ring and the whole sporting element of the vicinity went trooping by Corbett, Sr.'s lively stable on the way to the scene of battle. Corbett, Sr., heard of his son's coming debut into the fighting arena and implored him for the sake of his position in the bank (\$1 per week) to keep out of the fight. The old man almost melted in tears at the prospect of Jim's losing his position. Son Jim relented and went to the home of his adversary to apologize and call the fight off to please his father. His mission, however, was wholly misunderstood by his opponent, who, with his older brother, leaped upon Son Jim before he could get out the apology.

Then Son Jim waded into the opposition, and after licking both brothers went home in much mortification to his father. "I am afraid, father," said Son Jim, "that I'll lose my job in the bank now. I couldn't help it. I had to lick both of them."

"You licked them both, an' the big win that goes by the stable every day will be the basket?"

"Yes, father; but I couldn't help it. I hate to make you worry about that position in the bank."

A Soldier in Luncheon.

At the open flap of his narrow tent hangs a strip of the midnight skies. Pricked through by a myriad points of light that flash in his tired eyes. He has waked from a dream of a summer day, and now, with a throb of pain, He pillows his head on his young right arm and summons the dream again. A pathway barred by shadow and shine, a glow in the golden west. A song in the rustling leaves overhead as a bluebird hushes in nest. A slip of a girl in a muslin gown, a cadet in a coat of gray. But the slim little hand he clasps in his is a half of the world away! Through the vibrant hush of the starry night hums the life of a tropic climate. And under the breast of his khaki blouse the heart of the lad beats time. In a land where an endless summer reigns he dreams of a June gone by. And a wandering wind steals into his tent and carries away a sigh!

—Annie T. Colcock in National Magazine.

GOINGS ON IN FLORIDA.

Henry W. Bishop has been elected mayor of Eustis.

There is a 12 acre ramble farm in Dade county near Miami.

Baltimore parties will erect another cigar factory at Tampa.

Velvet beans are being shipped from Oklawaha to Nashville, Tenn.

The widow of the late Bishop H. B. Whipple has arrived at her winter home in Lake Maitland.

Admiral and Mrs. Geo. Dewey are at Palm Beach, and of course are the biggest toads in the puddle.

The postmaster at Pensacola handled a total of \$324,577.95 of government money during the year 1901.

The Presbyterians of Auburndale will have a new cupola on the church. They think it will look so much better than a mortgage.

The electric lighting plant at Monticello has been destroyed by fire. The loss falls on Jno. M. Henry; is \$3,000 and there is no insurance.

It is now Thursday morning Jan. 18, and there hasn't been a labor strike reported from Tampa. Is it possible the city is going to seed?

Bartow has had its first store burglary in 10 years. Thieves broke into Holbrook & Co.'s store one night last week and took \$20 and a revolver.

The Eustis Lake Region has a new dress and is now an eight page paper. One page each month will be devoted to Christian Endeavor propaganda.

Bids were opened for the new Duval county court house last week, but as they were all too high they were rejected. The county does not want to pay more than \$75,000 for a building.

The Ocala Daily Banner, with Frank Harris as editor, was scheduled to make its first issue yesterday. As its home is to be in a pushing city the new paper will doubtless be a lulu.

The Seminole, Jacksonville's swell social club, has purchased the old McGinnis property at Duval and Hogan streets and will erect a new club house. The price paid for the property was \$12,000.

Because a property owner objected the Tampa council has been forced to deny the right of street widening to the local military company who wanted them for the purpose of a street fair and carnival.

The Stark branch of the Seaboard Air Line R'y. has been extended to the Suwannee river. The new road opens up a new country in western Alachua and Lafayette counties. Trains commenced running on Saturday.

Senator Mallory's friends are doing all they can to secure his re-election to the United States Senate. The Frank Adams boom has not yet been sprung. It is thought that this brilliant young man can afford to wait.

There is excitement at Mulberry. J. W. Levor of that place has been arrested charged with setting fire to the store of L. M. Ballard, mayor of the town, and the lively stable of Henry Payne. Levor has been released on his own recognizance.

The Holmes county court house at Wausville was hiked to the ground last Friday, together with all the county records not in the vault. The fire is supposed to have been of incendiary origin. It is the third fire in the place within three months.

Sanford is tickled. And it should be for one of its citizens has decided to become reckless with his money and build a brick store on First street. The town is also to have a new \$10,000 school house built out of money obtained through bonds.

R. L. Summerlin, a young man of Tampa connected with the recruiting station in Savannah, has been arrested for burglary in that city. He is also wanted for the same crime at Arcadia, De Soto county, this State. He will be turned over to Florida officials.

Morton F. Plant is expected in Tampa this week to seek rest and recreation. As he will stop at the Tampa Bay Hotel and will not be obliged to worry about where his next meal is to come from it is thought Morton will find what he came for.

Mrs. Mairson has been awarded \$1,500 against the city of Tampa for injuries sustained by falling when on a defective sidewalk. She was awarded \$10,000, but the jury thought about \$1,500 would heal her wounded pride. This is the second suit of the kind the city has lost recently, and it is thought there will now be some repair work done on the walks.

A young man who claims to be the nephew of General Christian Dewet, the Boer commander, and who has just landed from the kopjes of South Africa, has been telling the Jacksonville Times-Union the pretty fairy tale. The paper says he has a real frank face and speaks English fluently. The young man says he is going to lecture in St. Augustine. There is really more need of him just now in South Africa. Patriotic Boers are needed for shooting guns at home instead of shooting off their mouths in a strange land.

To County Assessors of Taxes:

Numerous and serious complaints are received from nearly every portion of the State that much property liable to taxation escapes assessment and also that valuations in many cases are too low. The following provisions of the revenue law, Chapter 4322, approved June 1st, 1885, relating to assessments and valuations are mandatory.

Section 19.—Every assessor shall require any person giving in the amount or list of his personal property to make oath before him that the same is full and correct, and any person refusing to take such oath shall not be permitted afterwards to reduce the valuation made by such assessor of his personal property for that year. The valuation of any item of property by the taxpayer, shall in no case prevent the assessor from determining its true value, and if he shall ascertain that any item of property is too small, he shall increase the same to its true value. If any taxpayer feels aggrieved at the valuation placed upon any item of property by the tax assessor, he shall complain to the County Commissioners at their meeting in August, that the valuation may be properly adjusted.



Inventory Sale!

FOR 30 DAYS.

Just completed inventorying the Stock of my Two Stores, and in order to make room for a large Stock of Spring Goods, I have marked some goods at Cost.

2 Lots Men's Overcoats	Worth \$12.50 Each, Now \$10.00
1 Lot Boy's Knee Suits	\$3.75 " \$1.75
1 " " " " " "	\$2.50 " \$1.85
1 " Men's Shirts	\$1.00 Each, " 75c

Men's Suits of all Kinds at Close Figures. Large Stock of Hats to Select From.

Odd Lots of Shoes to Close Out

Going at Any Price to Make Room for Spring Goods, Which will Arrive February 1st. Call and Take a Look at Them.

I. M. MEYER,

Lemon St., PALATKA, FLA.



The Brown Brick Co.

MAKE THE Largest, Hardest AND Best Fire Brick MADE IN FLORIDA. STOCK ALWAYS ON HAND at Tilghman's Mill.

For prices call on or address, H. O. HAMM, Tilghman's Mill, Palatka, Fla.



OUR BREAD WILL SATISFY ALL. It will give to the young strength and beauty, and make the old happy. From the Palatka Variety Bakery, HENRY THALGOTT, Prop.

WHEN YOU GO Bird Shooting

You will want some shells. We have them for all kinds of game. The smokeless powder shells do the work without clouding the atmosphere. Just try them.

During this Cool Weather

When the atmosphere of the house in the morning and evening is chilly, you can be made comfortable at a minimum of cost by using

The Barlor Oil Heater

They smoke not, neither do they smell; and yet we say unto you that they will give the required warmth. If one of them should either smell or smoke, you've but to tell us and you get your money back.

We Have All Kinds of Stoves,

and during January, when you need them for heating purposes most, we are going to sell them at just enough above their cost to reimburse us for the freight.

KENNERLY HARDWARE CO.

shall be cause of suspension by the Governor.

Section 22.—The assessor shall ascertain by personal inspection, when not already sufficiently acquainted therewith, the value of the lands and assess them at their full cash value.

Section 25.—The Board of County Commissioners shall have full power to equalize the assessment of the real estate in their respective counties, and for that purpose may raise or lower the value fixed by the assessor of any particular piece of real estate, but cannot raise or lower the entire assessment of the county, their powers being only to equalize.

It shall be unlawful for the County Commissioners to lower the assessment of any personal property given in by the owner or assessed by the assessor, which shall not have been specified under oath. The County Commissioners failing to obey this provision shall be subject to a fine of fifty dollars each and suspension.

The tax assessors are charged with the imperative duty of ascertaining all property liable to taxation and of assessing all real property at its full cash value, and all personal property at its true cash value. The County Commissioners are charged with full power to equalize the assessment of the real estate in their respective counties, and for that purpose may raise or lower the value fixed by the assessor on any particular piece of real estate, but cannot raise or lower the entire assessment of the county, the powers being only to equalize. It shall be unlawful for the County Commissioners to lower the assessment of any personal property given in by the owner or assessed by the assessor, which shall not have been specified under oath.

"To assess property does not mean to copy the description and value from a tax book of a previous year, but it means that the assessor must ascertain the full cash value of all property liable to taxation. It is the duty of the assessors to make diligent enquiry and to ascertain from any and all sources, including the public records in the several county offices, what lands and other property are, or are not subject to taxation. The commission which shall be to be properly done. This law was enacted in 1885, and it is presumed that all officers know the law. It is their sworn duty to faithfully perform the duties of the offices they hold as prescribed by law.

It is also the imperative duty of the tax assessors to omit from the tax books all lands not subject to taxation. Among the lands not subject to taxation are those certified to the State for any previous year for the non-payment of taxes unless they are sold by or redeemed from the State. The revenue law provides in section 24, that 'the assessor shall not assess any lot or parcel of land certified or sold to the State for any previous year unless such lot or parcel of land so certified or sold shall be included in the list furnished by the comptroller to the assessors as now provided by law.'

Section 27 provides that 'the assessors of this state shall receive no compensation for assessing lands which are not subject to taxation.' This makes it the imperative duty of the tax assessors to omit from the assessment rolls any lot or parcel of land certified or sold to the State for any previous year unless directed otherwise by the comptroller.

"The State will not hereafter suffer because lists of lands redeemed or sold have never been regularly furnished the tax assessors for the reason that lands heretofore sold for non-payment of taxes had not been stricken from the tax books and for the further reason that by the comptroller's circulars, the assessors are very properly directed to omit from the tax books all and only those lands covered by the tax certificates now held by the State. The list of the certificates held by the State on September 1, 1901, are on file in the offices of clerks of the Circuit Court, and are always accessible to the assessors. With the aid of these lists the assessors can and should, under the law, ascertain from the reports of tax sales on file in the office of the clerks of the Circuit Court and of the tax collectors, every lot and parcel of land, certified or sold to the State, for any previous year covered by the certificates now held by the State in custody of the clerks, and should eliminate all of them from the assessment rolls except those reported to the assessors by the clerks each month since as redeemed or sold. This is not so difficult a task as some imagine, and even if it is, the law positively requires that it shall be done. In short, it is the sworn duty of every tax assessor to ascertain all property liable to taxation and to assess all real property at its full cash value and all personal property at its true cash value, and it is also the sworn duty of every tax assessor to omit from the tax books all property, real and personal, not subject to taxation. Any information concerning valuation of bank or corporate stocks not accessible in your county that can be supplied from the State Departments will be furnished on application.

Yours respectfully,
W. B. JENNINGS,
Governor."

NOTICE OF APPLICATION FOR Tax Deed Under Section 8 of Chapter 4888, Laws of Florida.

Notice is hereby given that Williams & Company, purchaser of Tax Certificate No. 528, dated the 3rd day of July, A. D. 1899, has filed said certificate in my office, and has made application for tax deed to issue in accordance with law. Said certificate embraces the following described property situated in Putnam County, Florida, to-wit:

S. E. 1/4 of N. W. 1/4, Section 32, Township 11, Range 25—40 acres.

The said land being assessed at the date of the issuance of such certificate in the name of F. Q. Brown, Jr. Unless said certificate shall be redeemed according to law, tax deed will issue thereon on the 3rd day of February, A. D. 1902.

Witness my official signature and seal this 8th day of January, A. D. 1902.

JOSEPH PRICE,
Clerk Circuit Court, Putnam Co., Florida.

NOTICE OF APPLICATION FOR Tax Deed Under Section 8 of Chapter 4888, Laws of Florida.

Notice is hereby given that Williams & Company, purchaser of Tax Certificate No. 394, dated the 4th day of June, A. D. 1899, has filed said certificate in my office, and has made application for tax deed to issue in accordance with law. Said certificate embraces the following described property situated in Putnam County, Florida, to-wit:

S. E. 1/4 of N. W. 1/4, Section 1, Township 10, Range 25—25 acres.

The said land being assessed at the date of the issuance of such certificate in the name of Wm. Hampton. Unless said certificate shall be redeemed according to law, tax deed will issue thereon on the 12th day of February, A. D. 1902.

Witness my official signature and seal this 8th day of January, A. D. 1902.

JOSEPH PRICE,
Clerk Circuit Court, Putnam Co., Florida.

NOTICE OF APPLICATION FOR Tax Deed Under Section 8 of Chapter 4888, Laws of Florida.

Notice is hereby given that Williams & Company, purchaser of Tax Certificate No. 528, dated the 3rd day of July, A. D. 1899, has filed said certificate in my office, and has made application for tax deed to issue in accordance with law. Said certificate embraces the following described property situated in Putnam County, Florida, to-wit:

S. E. 1/4 of S. W. 1/4, and N. E. 1/4 of N. E. 1/4, Section 23, Township 10, Range 26—30 acres.

The said land being assessed at the date of the issuance of such certificate in the name of F. Q. Brown, Jr. Unless said certificate shall be redeemed according to law, tax deed will issue thereon on the 3rd day of February, A. D. 1902.

Witness my official signature and seal this 27th day of December, A. D. 1901.

JOSEPH PRICE,
Clerk Ct. of Putnam County, Florida.

Ocean House, ON THE BEACH, Sea Breeze, Florida. (Opposite Daytona.)

Open all the year. Rates \$2.00 to \$3.00 per day. CHAS. KUPPERBUSCH, Prop'r.

EUROPEAN RESTAURANT.

Furnished Rooms, Hot and Cold Baths, at ROBERT JAMES' (Successor to Chas. Kupperbusch) PALATKA, FLORIDA.